

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
	:	DATE FILED _____
v.	:	VIOLATIONS:
LARKEN ROSE	:	26 U.S.C. § 7203 (willful failure
TESSA DAVID ROSE	:	to file federal income tax returns -
		5 counts)

INDICTMENT

COUNTS ONE THROUGH FIVE

THE GRAND JURY CHARGES THAT:

Introduction

1. At all times relevant to this Indictment:
 - a. defendants LARKEN ROSE and TESSA DAVID ROSE (“the ROSES”), residents of Hollywood, in the Eastern District of Pennsylvania, owned and operated a medical transcription business.
 - b. the Internal Revenue Service (“IRS”) was an administrative agency within the United States Department of Treasury, responsible for ascertaining, assessing and collecting taxes.
 - c. the Internal Revenue Code (“Code”) required every individual who received gross income in excess of the exemption amount established by Congress to make and

file a tax return which reported the income received by that individual. Examples of the types of gross income for which a return had to be made and filed included: (a) compensation for services, including fees, commissions, fringe benefits and similar items; and (b) gross income derived from a business enterprise.

2. In each of the tax years listed below, defendants

**LARKEN ROSE and
TESSA DAVID ROSE**

received gross income listed below from various doctors and medical associations for transcribing medical records.

3. On or about each of the dates listed below as the “Date Return Due,” in Philadelphia, in the Eastern District of Pennsylvania, defendants

**LARKEN ROSE and
TESSA DAVID ROSE**

residents of Hollywood, Pennsylvania, had and received gross income substantially in excess of the minimum filing requirements, in the approximate amounts listed below, and that by reason of such gross income they were required by law, following the close of each calendar year and on or before April 15th of the following year, to make an income tax return to the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, or other proper officer of the United States, stating specifically the items of gross income and any deductions and credits to which they were entitled; that knowing this, they willfully failed to make an income tax return to the director of the Internal Revenue Service Center, or to any other proper officer of the United States:

COUNT	TAX YEAR	DATE RETURN DUE	GROSS INCOME EARNED	GROSS INCOME FILING REQUIREMENT
One	1998	4/15/1999	\$ 86,903	\$ 12,500
Two	1999	4/15/2000	99,964	12,700
Three	2000	4/15/2001	99,910	12,950
Four	2001	4/15/2002	101,937	13,400
Five	2002	4/15/2003	114,447	13,850
TOTAL			\$ 503,161	

A TRUE BILL:

GRAND JURY FOREPERSON

PATRICK L. MEEHAN
UNITED STATES ATTORNEY